

SUB-Kroupa

UNITED STATES TAX COURT  
WASHINGTON, D.C. 20217

Rm

ELMER JON BUCKARDT,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 22131-10

ORDER AND DECISION

Pursuant to the opinion of the Court as set forth in the pages of the transcript of the proceedings before Judge Diane L. Kroupa at Seattle, Washington, on September 15, 2011, containing her oral findings of fact and opinion, it is

ORDERED that respondent's Motion to Impose Penalty Pursuant to I.R.C. 6673(a), filed September 12, 2011, is granted. It is further

ORDERED AND DECIDED that there is a \$19,299 deficiency in Federal income tax and a \$3,860 addition to tax under I.R.C. section 6662(a) due from petitioner for the taxable year 2008. It is further

ORDERED AND DECIDED that petitioner is liable for a penalty to the United States pursuant to I.R.C. section 6673 in the amount of \$25,000.

(Signed) Diane L. Kroupa  
Judge

ENTERED: **OCT 13 2011**

**SERVED OCT 13 2011**